Higher Education Financial Statistics, 1984-85

Pennsylvania Department of Education

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Higher Education Financial Statistics, 1984-85

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HIGHLIGHTS

The 1984-85 data on financial statistics indicate that:

* current-funds revenues increased 8.7 percent since 1983-84 to $5,422,084,362.

* student tuition and fees represented 32.1 percent of all reported current-funds revenues while government appropriations represented 15.1 percent at reporting institutions.

* current-funds expenditures increased 8.2 percent since 1983-84 to $5,224,903,200.

* instruction accounted for 26.8 percent of all reported current-funds expenditures at reporting institutions.

* hospitals represented 19.1 percent of all reported current-funds revenues and 18.9 percert of all reported current-funds expenditures at reporting institutions.

* the value of physical plant fixed assets increased 7.2 percent during the fiscal year to $5,826,538,471 at reporting institutions.

* indebtedness on physical plant increased 16.7 percent during the fiscal year to $1,863,154,465 at reporting institutions.

* the market value of all endowment funds increased 25.4 percent to $2,340,305,433 by the end of the fiscal year at reporting institutions.

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INTRODUCTION

"Higher Education Financial Statistics, 1984-85" is one in a series of publications containing statistical summaries related to basic education, higher education, and vocational education in Pennsylvania. The data contained in this publication reflects the most recent year figures as well as trends on a variety of selected topics. In many instances, more detailed data is available.

Requests for more detailed data and questions or comments about the data should be addressed to the Pennsylvania Department of Education, Division of Data Services, 333 Market Street, Harrisburg, PA 17126-0333 (phone 717-787-2644).

Sources: Financial Statistics of Institutions of Higher Education for Fiscal Year Ending 1985 (ED 2300-4)

Financial Statistics, Fiscal Year Ending 1985 (PDE-2020)

TABLE 1

CURRENT-FUNDS REVENUES BY INSTITUTIONAL CONTROL, 1975-76 THROUGH 1984-85 1/

(In Millions of Dollars)

	Total	Public	Private
1975-76	$2 195.4	$1 080.7	$1 114.7
1976-77	2 363.1	1 148.4	1 214.7
1977-78	2 570.0	1 217.8	1 352.2
1978-79	2 823.2	1 294.7	1 528.5
1979-80	3 184.9	1 429.5	1 755.4
1980-81	3 592.7	1 575.1	2 017.6
1981-82	4 028.0	1 733.3	2 294.7
1982-83 2/	4 568.0	1 970.7	2 597.3
1983-84 2/	4 986.3	2 126.2	2 860.1
1984-85 2/	5 422.1	2 312.1	3 110.0

1/ Includes estimated data for the nonresponding institutions.
2/ Includes Pell Grants.

A major change in data reporting took place in 1982-83. This change involved the reporting of Pell Grants under current-funds revenues and expenditures. Prior to that year, Pell Grants were treated as agency funds and were not reported on the survey.

On a year-to-year basis, the increase for each of the past five years has been 12.8, 12.1, 13.4, 9.2, and 8.7 percent. However, with Pell Grants removed, the last three percents change to 10.8, 9.0, and 8.9 respectively. Disbursement of 1984-85 Pell Grants was $72,853,048 by public institutions and $50,380,017 by private institutions. Of the 1983-84 Pell Grant total, $70,737,481 was disbursed by public institutions and $50,795,022 by private institutions while the grants for 1982-83 were $62,239,738 for public and $42,382,628 for private institutions.

FIGURE 1

PERCENT INCREASE IN CURRENT-FUNDS REVENUES
BY INSTITUTIONAL CONTROL, 1975-76 THROUGH 1984-85

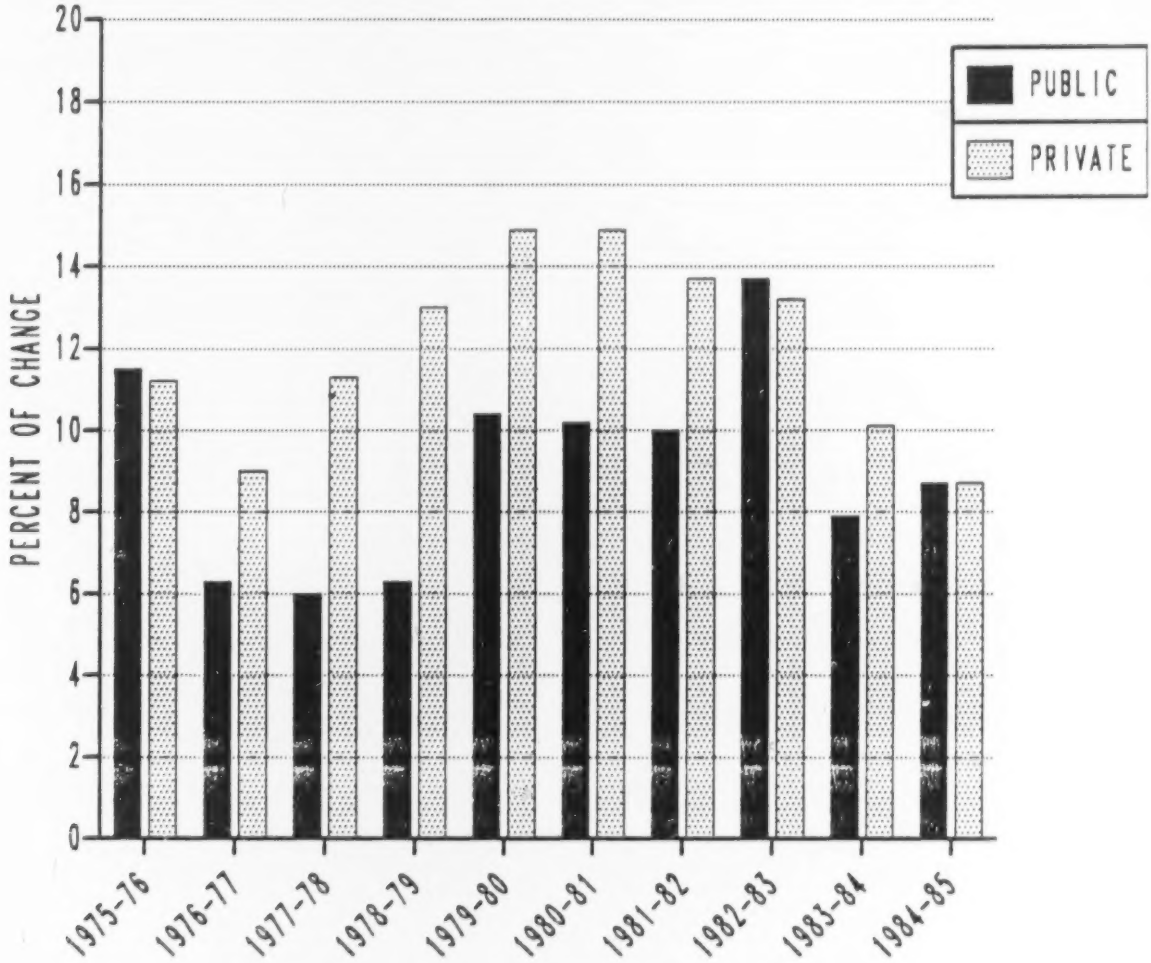


TABLE 2

PERCENT OF CURRENT-FUNDS REVENUES BY SOURCE,
1975-76 THROUGH 1984-85

	Total	Tuition and Fees	Government	Auxiliary Enterprises	Other
1975-76	100.0	30.1	34.9	11.3	23.7
1976-77	100.0	30.5	33.7	11.6	24.2
1977-78	100.0	31.1	32.5	11.5	24.9
1978-79	100.0	31.4	31.4	11.4	25.8
1979-80	100.0	31.1	30.4	11.0	27.5
1980-81	100.0	31.5	28.9	11.2	28.4
1981-82	100.0	32.5	26.5	11.2	29.8
1982-83 1/	100.0	32.5	26.8	11.1	29.6
1983-84 1/	100.0	32.6	26.3	10.9	30.2
1984-85 1/	100.0	32.1	26.3	10.9	30.7

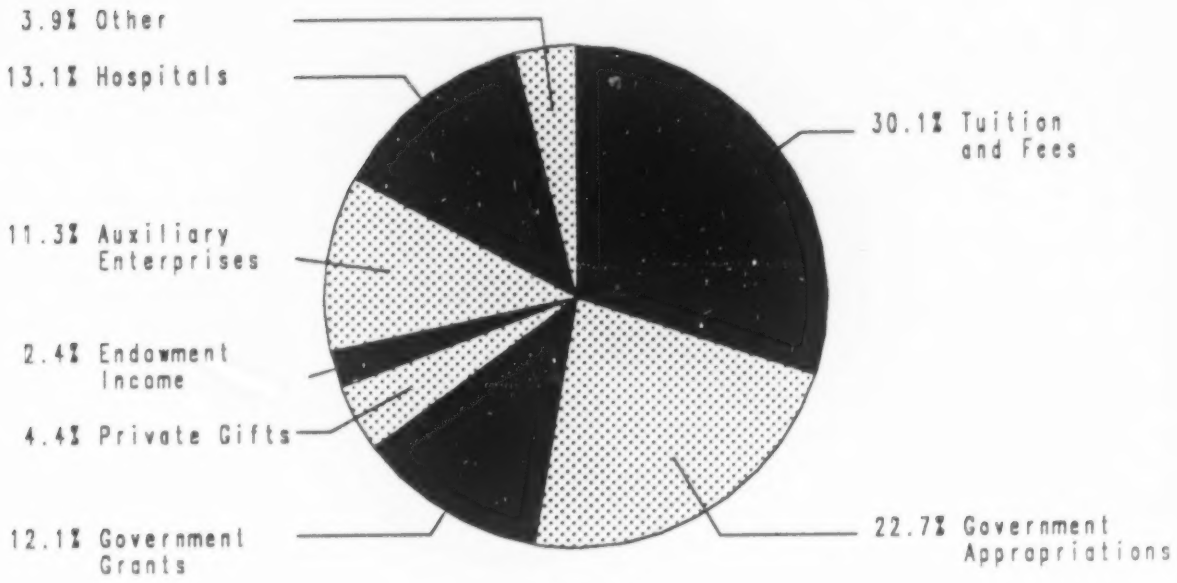
1/ Includes Pell Grants.

For the reporting institutions, tuition and fees and government funds continue to be the main sources of current-funds revenues. Government funds include government appropriations, grants, and contracts at the federal, state, and local levels. Although the actual dollar amount increased, government funds accounted for a smaller percentage of total current-funds revenues in seven of the last nine years.

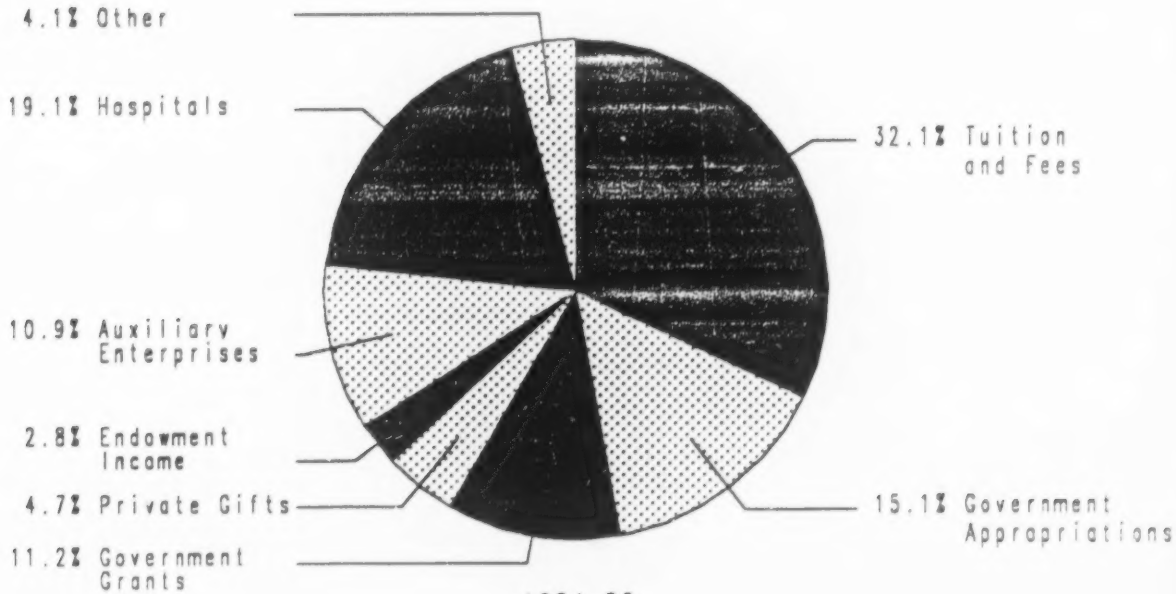
The column labeled "other" increased by 0.6 percent in 1983-84 and again by 0.5 percent in 1984-85 after the minor decrease in 1982-83. The 1982-83 decrease was the only decrease in the past nine years. "Other" includes sales and services of educational activities, sales and services of hospitals, independent operations, and other sources not covered elsewhere.

FIGURE 2

CURRENT-FUNDS REVENUES BY SOURCE



1975-76



1984-85

TABLE 3

CURRENT-FUNDS EXPENDITURES BY INSTITUTIONAL CONTROL, 1975-76 THROUGH 1984-85 1/

(In Millions of Dollars)

	Total	Public	Private
1975-76	$2 167.4	$1 067.6	$1 099.8
1976-77	2 335.7	1 137.1	1 198.6
1977-78	2 538.1	1 204.0	1 334.1
1978-79	2 761.8	1 277.5	1 484.3
1979-80	3 090.0	1 398.9	1 691.1
1980-81	3 496.0	1 544.6	1 951.4
1981-82	3 914.6	1 701.9	2 212.7
1982-83 2/	4 449.1	1 934.1	2 515.0
1983-84 2/	4 831.1	2 075.0	2 756.1
1984-85 2/	5 224.9	2 228.6	2 996.3

1/ Includes estimated data for the nonresponding institutions.
2/ Includes Pell Grants.

The total current-funds expenditures increased by 141.1 percent from 1975-76 to 1984-85. Over the same period, current-funds expenditures at the private institutions increased by nearly $1.9 billion or 172.4 percent. By comparison, the increase at the public institutions was only 108.7 percent. The increase from 1983-84 to 1984-85 was 7.4 percent for the public sector compared with 8.7 percent for the private sector.

FIGURE 3

PERCENT INCREASE IN CURRENT-FUNDS EXPENDITURES
BY INSTITUTIONAL CONTROL, 1975-76 THROUGH 1984-85

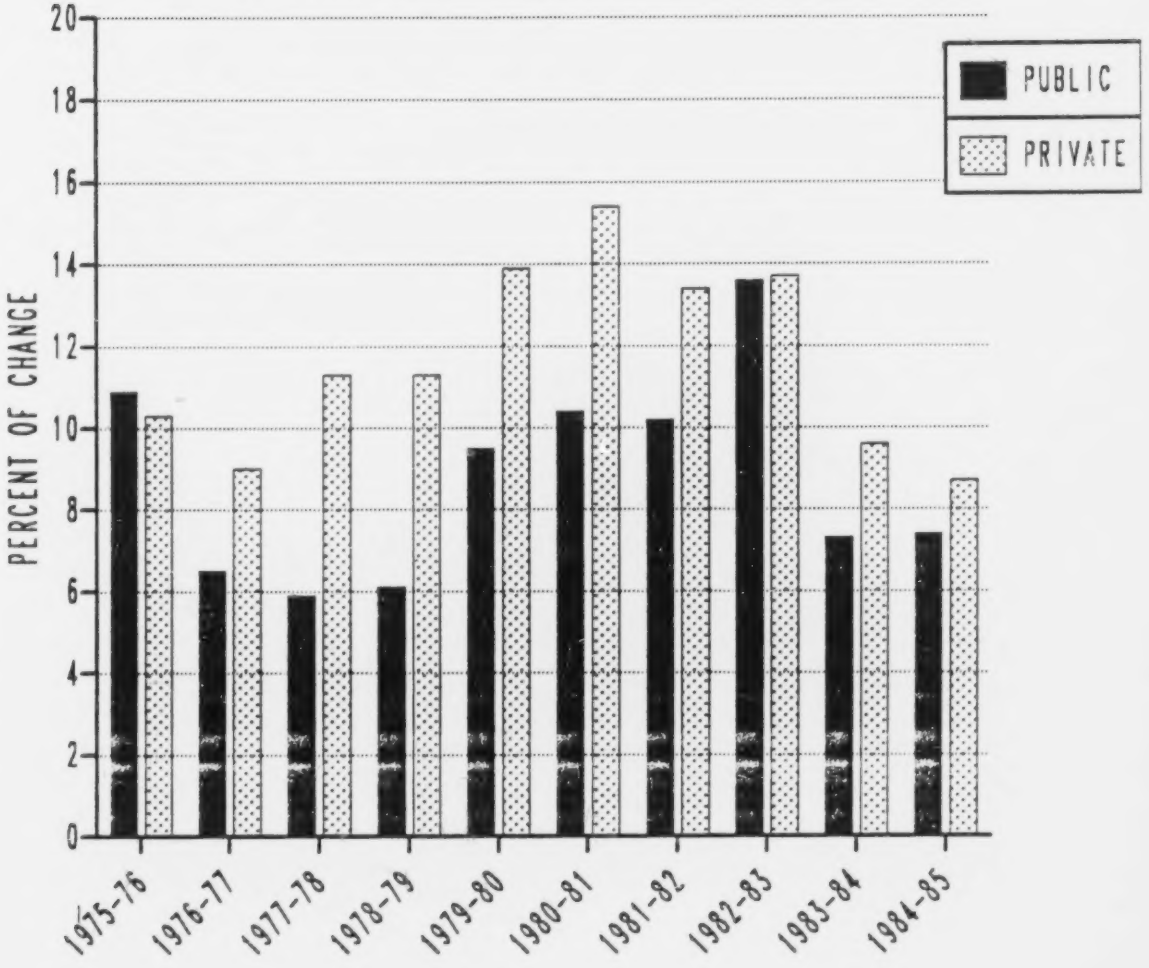


TABLE 4

PERCENT OF CURRENT-FUNDS EXPENDITURES BY FUNCTION,
1975-76 THROUGH 1984-85

	Total	Educational and General	Auxiliary Enterprises	Other
1975-76	100.0	74.4	11.2	14.4
1976-77	100.0	74.4	11.2	14.4
1977-78	100.0	73.6	11.1	15.3
1978-79	100.0	73.1	11.1	15.8
1979-80	100.0	72.8	10.9	16.3
1980-81	100.0	71.4	10.8	17.8
1981-82	100.0	70.7	10.5	18.8
1982-83 1/	100.0	70.1	10.3	19.6
1983-84 1/	100.0	70.1	10.3	19.6
1984-85 1/	100.0	70.3	10.4	19.3

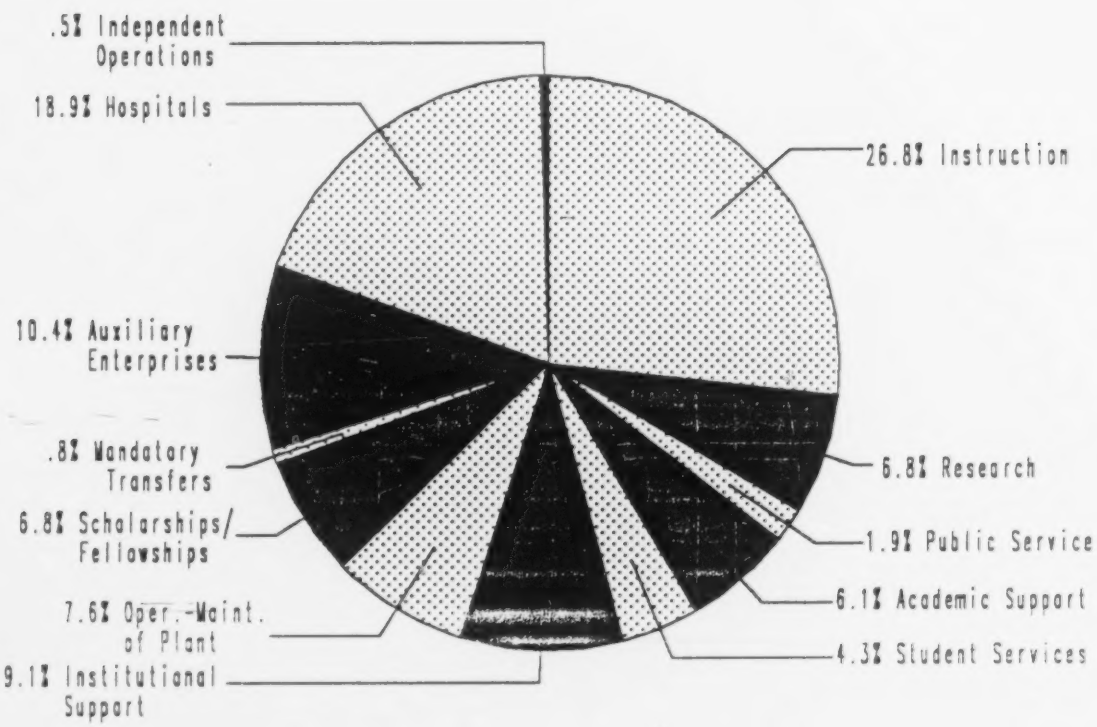
1/ Includes Pell Grants.

As a percentage of the total current-funds expenditures, educational and general and auxiliary enterprises showed increases from 1983-84 to 1984-85.

Although current-funds expenditures identified as educational and general increased each year from 1975-76 through 1984-85, they comprised a decreasingly smaller percentage of the yearly total current-funds expenditures until 1984-85. Educational and general includes expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and educational and general mandatory transfers. The function of auxiliary enterprises also comprised a decreasingly smaller percentage of the yearly total during that period until 1984-85. The function listed as "other" includes expenditures for hospitals and independent operations. The substantial rise in expenditures for hospitals over the ten-year period accounts for the percentage increase of the "other" function.

FIGURE 4

CURRENT-FUNDS EXPENDITURES BY FUNCTION, 1984-85



TABLE

CURRENT-FUNDS REVENUES BY SOURCE

	All Institutions	State Universities	State-Related Commonwealth Universities	Community Colleges	Private State-Aided Institutions
TOTAL, ALL INSTITUTIONS 1/	$5 422 084 362	$499 261 536	$1 555 508 572	$257 364 508	$1 552 324 268
TOTAL, REPORTING INSTITUTIONS	$5 386 374 362	$499 261 536	$1 555 508 572	$257 364 508	$1 552 324 268
Number Reporting	213	14	4	14	12
Student Tuition and Fees	$1 728 511 768	$130 179 481	$ 375 829 328	$ 72 081 945	$ 311 192 699
Governmental Appropriations	$ 814 786 042	$248 711 728	$ 380 958 537	$121 599 357	$ 59 695 580
Federal Government	17 139 802	-	16 829 312	126 939	183 551
State Government	748 439 982	248 711 728	364 129 225	72 324 410	59 453 779
Local Government	49 206 258	-	-	49 148 008	58 250
Government Grants and Contracts	$ 605 149 330	$ 40 235 675	$ 214 435 542	$ 38 077 954	$ 159 346 085
Federal Government	$ 514 171 162	$ 33 549 615	$ 178 940 737	$ 33 024 887	$ 152 705 228
Unrestricted	86 434 317	261 532	31 169 785	521 837	43 159 591
Restricted	427 736 845	33 288 083	147 771 152	32 503 050	109 545 637
Pell Grants	123 233 065	24 661 480	29 108 495	19 083 073	5 501 986
Other	304 503 780	8 626 603	118 662 657	13 419 977	104 043 651
State Government	$ 84 716 840	$ 6 092 704	$ 31 760 204	$ 4 650 807	$ 6 083 856
Unrestricted	10 856 708	52 766	1 219 608	39 042	423 328
Restricted	73 860 132	6 039 938	30 540 596	4 611 765	5 660 528
Local Government	$ 6 261 328	$ 593 356	$ 3 734 601	$ 402 260	$ 557 001
Unrestricted	578 561	304 037	155 701	-	24 319
Restricted	5 682 767	289 319	3 578 900	402 260	532 682
Private Gifts	$ 250 711 662	$ 1 046 969	$ 60 714 223	$ 837 949	$ 67 489 307
Unrestricted	90 387 182	310 310	6 628 382	453 211	14 384 849
Restricted	160 324 480	736 659	54 085 841	384 738	53 104 458
Endowment Income	$ 150 952 394	$ -	$ 27 088 820	$ 17 322	$ 38 739 268
Unrestricted	88 560 071	-	16 842 220	-	20 461 939
Restricted	62 392 323	-	10 246 600	17 322	18 277 329
Sales and Services of Educational Activities	$ 62 497 911	$ 3 084 682	$ 29 255 425	$ 26 465	$ 26 018 489
Auxiliary Enterprises	$ 585 533 629	$ 61 189 375	$ 190 101 147	$ 14 631 859	$ 76 378 778
Hospitals	$1 029 175 563	$ -	$ 249 566 518	$ -	$ 776 599 175
Other Sources	$ 134 509 337	$ 14 813 626	$ 11 446 215	$ 10 091 657	$ 28 430 978
Independent Operations	$ 24 546 726	$ -	$ 16 112 817	$ -	$ 8 433 909
TOTAL, NONRESPONDING INSTITUTIONS (ESTIMATED)	$ 35 710 000	$ -	$ -	$ -	$ -

1/ Includes estimated data for the nonresponding institutions.

BY INSTITUTIONAL CATEGORY, 1984-85

Private Colleges and Universities	Theological Seminaries	Private Junior Colleges	Specialized Associate Degree-Granting Institutions and State School of Technology	
$1 364 174 173	$ 22 282 176	$ 36 518 175	$134 650 954	TOTAL, ALL INSTITUTIONS 1/
$1 331 794 173	$ 22 012 176	$ 35 778 175	$132 330 954	TOTAL, REPORTING INSTITUTIONS
75	15	8	71	Number Reporting
$ 719 628 325	$ 5 148 694	$ 18 236 189	$ 96 215 107	Student Tuition and Fees
$ 5 840	$ -	$ -	$ 3 815 000	Governmental Appropriations
-	-	-	-	Federal Government
5 840	-	-	3 815 000	State Government
-	-	-	-	Local Government
$ 130 624 139	$ 23 724	$ 6 405 910	$ 16 000 301	Government Grants and Contracts
$ 97 342 442	$ 23 724	$ 3 910 114	$ 14 674 415	Federal Government
11 312 608	-	9 164	-	Unrestricted
86 029 834	23 724	3 900 950	14 674 415	Restricted
27 771 453	10 575	2 729 131	14 366 872	Pell Grants
58 258 381	13 149	1 171 819	307 543	Other
$ 32 307 587	$ -	$ 2 495 796	$ 1 325 886	State Government
8 392 399	-	536 845	192 720	Unrestricted
23 915 188	-	1 958 951	1 133 166	Restricted
$ 974 110	$ -	$ -	$ -	Local Government
94 504	-	-	-	Unrestricted
879 606	-	-	-	Restricted
$ 109 762 685	$ 9 586 868	$ 1 028 118	$ 245 543	Private Gifts
59 461 788	8 105 334	862 454	180 854	Unrestricted
50 300 897	1 481 534	165 664	64 689	Restricted
$ 78 208 381	$ 4 119 018	$ 1 052 680	$ 1 726 905	Endowment Income
45 529 328	3 262 012	857 879	1 606 693	Unrestricted
32 679 053	857 006	194 801	120 212	Restricted
$ 2 905 202	$ 26 450	$ -	$ 1 181 198	Sales and Services of Educational Activities
$ 226 264 223	$ 2 396 523	$ 6 526 266	$ 8 045 458	Auxiliary Enterprises
$ -	$ -	$ -	$ 3 009 870	Hospitals
$ 64 395 378	$ 710 899	$ 2 529 012	$ 2 091 572	Other Sources
$ -	$ -	$ -	$ -	Independant Operations
$ 32 380 000	$ 270 000	$ 740 000	$ 2 320 000	TOTAL, NONRESPONDING INSTITUTIONS (ESTIMATED)

TABLE 6

TOTAL CURRENT-FUNDS REVENUES BY SOURCE, 1981-82 THROUGH 1984-85

	1981-82	1982-83	1983-84	1984-85
TOTAL, ALL INSTITUTIONS 1/	$4 028 043 706	$4 567 967 367	$4 986 292 045	$5 422 084 362
TOTAL, REPORTING INSTITUTIONS	$4 006 673 706	$4 542 287 367	$4 951 062 045	$5 386 374 362
Number Reporting	199	202	209	213
Student Tuition and Fees	$1 300 947 625	$1 476 730 266	$1 612 482 351	$1 728 511 768
Governmental Appropriations	$ 664 265 142	$ 710 666 467	$ 755 663 142	$ 814 786 042
Federal Government	15 990 340	15 865 231	15 803 623	17 139 802
State Government	611 164 348	651 543 306	693 951 294	748 439 982
Local Government	37 110 454	43 257 930	45 908 225	49 206 258
Government Grants and Contracts	$ 398 010 210	$ 504 963 630	$ 546 609 490	$ 605 149 330
Federal Government	$ 329 507 198	$ 430 676 708	$ 474 959 631	$ 514 171 162
Unrestricted	66 930 848	70 115 890	77 791 890	86 434 317
Restricted	262 576 350	360 560 818 2/	397 167 741 3/	427 736 845 4/
State Government	$ 54 653 802	$ 65 293 839	$ 65 569 420	$ 84 716 840
Unrestricted	9 496 013	11 310 354	10 687 519	10 856 708
Restricted	45 157 789	53 983 485	54 881 901	73 860 132
Local Government	$ 13 849 210	$ 8 993 083	$ 6 080 439	$ 6 261 328
Unrestricted	1 745 958	1 130 956	589 607	578 561
Restricted	12 103 252	7 862 127	5 490 832	5 682 767
Private Gifts	$ 185 154 623	$ 191 591 745	$ 225 032 346	$ 250 711 662
Unrestricted	67 588 271	71 574 373	78 945 120	90 387 182
Restricted	117 566 352	120 017 372	146 087 226	160 324 480
Endowment Income	$ 110 570 108	$ 115 384 988	$ 130 502 301	$ 150 952 394
Unrestricted	66 672 177	67 049 552	72 228 161	88 560 071
Restricted	43 897 931	48 335 436	58 274 140	62 392 323
Sales and Services of Educational Activities	$ 50 547 214	$ 55 537 450	$ 61 947 817	$ 62 497 911
Auxiliary Enterprises	$ 447 629 251	$ 503 105 453	$ 542 168 366	$ 585 533 629
Hospitals	$ 721 896 727	$ 863 795 956	$ 941 013 443	$1 029 175 563
Other Sources	$ 98 700 816	$ 97 757 968	$ 112 180 926	$ 134 509 337
Independent Operations	$ 28 951 990	$ 22 753 444	$ 23 461 863	$ 24 546 726
TOTAL, NONRESPONDING INSTITUTIONS (ESTIMATED)	$ 21 370 000	$ 25 680 000	$ 35 230 000	$ 35 710 000

1/ Includes estimated data for the nonresponding instituions.
2/ Includes $104,622,366 of Pell Grants.
3/ Includes $121,532,503 of Pell Grants.
4/ Includes $123,233,065 of Pell Grants.

TABLE 7

TOTAL CURRENT-FUNDS EXPENDITURES BY FUNCTION, 1981-82 THROUGH 1984-85

	1981-82	1982-83	1983-84	1984-85
TOTAL, ALL INSTITUTIONS 1/	$3 914 618 122	$4 449 122 825	$4 831 128 248	$5 224 903 200
TOTAL, REPORTING INSTITUTIONS	$3 893 678 122	$4 423 902 825	$4 796 678 248	$5 189 503 200
Number Reporting	199	202	209	213
Educational and General Expenditures	$2 751 079 074	$3 099 587 007	$3 360 659 204	$3 648 847 263
Instruction	1 108 523 093	1 213 657 028	1 296 568 162	1 393 363 192
Research	254 631 195	273 716 868	311 773 097	352 826 227
Public Service	88 024 535	91 161 306	93 388 855	100 774 991
Academic Support	$ 252 778 258	$ 276 285 698	$ 293 703 093	$ 318 694 718
Libraries	89 247 954	98 232 576	105 004 271	111 570 002
Other	163 530 304	178 053 122	188 698 822	207 124 716
Student Services	165 882 259	181 528 588	202 752 512	224 486 363
Institutional Support	357 712 559	400 225 397	439 862 274	472 179 534
Operation and Maintenance of Plant	328 760 766	347 982 012	370 709 524	393 327 164
Scholarships and Fellowships	$ 157 495 182	$ 274 282 404	$ 310 367 116	$ 350 493 497
Awards from Unrestricted Funds	81 928 258	96 694 028	110 539 380	131 606 055
Awards from Restricted Funds	75 566 924	177 588 376 2/	199 827 736 3/	218 887 442 4/
Educational and General Mandatory Transfers	37 271 227	40 747 706	41 534 571	42 701 577
Auxiliary Enterprises	$ 410 344 269	$ 458 033 085	$ 495 408 013	$ 537 208 069
Hospitals	$ 703 655 308	$ 843 604 075	$ 917 256 528	$ 978 879 954
Independent Operations	$ 28 599 471	$ 22 678 658	$ 23 354 503	$ 24 567 914
TOTAL, NONRESPONDING INSTITUTIONS (ESTIMATED)	$ 20 940 000	$ 25 220 000	$ 34 450 000	$ 35 400 000

1/ Includes estimated data for the nonresponding instituions.
2/ Includes $104,622,366 of Pell Grants.
3/ Includes $121,532,503 of Pell Grants.
4/ Includes $123,233,065 of Pell Grants.

TABLE

CURRENT-FUNDS EXPENDITURES BY FUNCTION

	All Institutions	State Universities	State-Related Commonwealth Universities	Community Colleges	Private State-Aided Institutions
TOTAL, ALL INSTITUTIONS 1/	$5 224 903 200	$488 423 711	$1 484 633 827	$255 554 684	$1 519 165 396
TOTAL, REPORTING INSTITUTIONS	$5 189 503 200	$488 423 711	$1 484 633 827	$255 554 684	$1 519 165 396
Number Reporting	213	14	4	14	12
Educational and General Expenditures	$3 648 847 263	$433 457 982	$1 057 967 696	$242 333 757	$ 691 418 251
Instruction	1 393 363 192	182 567 111	414 477 793	113 009 856	252 100 814
Research	352 826 227	905 937	156 978 869	-	126 275 382
Public Service	100 774 991	7 349 172	56 415 392	919 555	26 442 834
Academic Support	$ 318 694 718	$ 55 149 581	$ 109 042 242	$ 20 346 444	$ 43 773 342
Libraries	111 570 002	17 196 645	29 606 958	8 237 467	16 888 325
Other	207 124 716	37 952 936	79 435 284	12 108 977	26 885 017
Student Services	224 486 363	29 550 178	46 345 766	20 297 896	24 662 518
Institutional Support	472 179 534	62 986 878	93 987 608	34 873 979	80 462 747
Operation and Maintenance of Plant	393 327 164	66 158 836	103 052 639	24 372 182	6 614 184
Scholarships and Fellowships	$ 350 493 497	$ 28 652 063	$ 73 727 683	$ 24 671 994	$ 62 232 566
Awards from Unrestricted Funds	131 606 055	1 742 417	27 127 607	256 571	30 637 981
Awards from Restricted Funds	218 887 442	26 909 646	46 600 076	24 415 423	31 594 585
Pell Grants	123 233 065	24 661 480	29 108 495	19 083 073	5 501 986
Other	95 654 377	2 248 166	17 491 581	5 332 350	26 092 599
Educational and General Mandatory Transfers	42 701 577	138 226	3 939 704	3 841 851	8 853 864
Auxiliary Enterprises	$ 537 208 069	$ 54 965 729	$ 174 037 948	$ 13 220 927	$ 79 020 707
Hospitals	$ 978 879 954	$ -	$ 236 515 366	$ -	$ 740 271 341
Independent Operations	$ 24 567 914	$ -	$ 16 112 817	$ -	$ 8 455 097
TOTAL, NONRESPONDING INSTITUTIONS (ESTIMATED)	$ 35 400 000	$ -	$ -	$ -	$ -

1/ Includes estimated data for the nonresponding institutions.

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BY INSTITUTIONAL CATEGORY, 1984-85

Private Colleges and Universities	Theological Seminaries	Private Junior Colleges	Specialized Associate Degree-Granting Institutions and State School of Technology	
$1 297 887 331	$22 272 406	$35 760 566	$121 205 279	TOTAL, ALL INSTITUTIONAL 1/
$1 265 687 331	$22 042 406	$34 940 566	$119 055 279	TOTAL, REPORTING INSTITUTIONS
75	15	8	71	Number Reporting
$1 063 920 252	$18 588 281	$29 752 636	$111 408 408	Educational and General Expenditures
384 068 441	6 302 108	8 850 309	31 986 760	Instruction
68 662 638	3 401	-	-	Research
8 657 729	233 787	755 022	1 500	Public Service
$ 85 420 379	$ 2 158 002	$ 1 123 998	$ 1 680 730	Academic Support
36 784 366	1 558 909	889 628	407 704	Libraries
48 636 013	599 093	234 370	1 273 026	Other
84 812 301	872 647	3 447 406	14 497 651	Student Services
156 285 625	4 787 424	6 955 309	31 839 964	Institutional Support
110 310 862	2 631 218	3 367 372	16 819 871	Operation and Maintenance of Plant
$ 140 077 517	$ 1 496 259	$ 5 053 483	$ 14 581 932	Scholarships and Fellowships
70 381 313	749 180	699 986	11 000	Awards from Unrestricted Funds
69 696 204	747 079	4 353 497	14 570 932	Awards from Restricted Funds
27 771 453	10 575	2 729 131	14 366 872	Pell Grants
41 924 751	736 504	1 624 366	204 060	Other
25 624 760	103 435	199 737	-	Educational and General Mandatory Transfers
$ 201 767 079	$ 3 454 125	$ 5 187 930	$ 5 553 624	Auxiliary Enterprises
$ -	$ -	$ -	$ 2 093 247	Hospitals
$ -	$ -	$ -	$ -	Independent Operations
$ 32 200 000	$ 230 000	$ 820 000	$ 2 150 000	TOTAL, NONRESPONDING INSTITUTIONS (ESTIMATED)

TABLE 9

PHYSICAL PLANT ASSET VALUES BY TYPE OF ASSET BY INSTITUTIONAL CATEGORY, 1984-85

	Total Assets	Land	Buildings	Equipment
TOTAL, REPORTING INSTITUTIONS (203)				
Book Value Beginning of Year	$5 432 799 825	$ 227 089 082	$3 990 750 205	$1 214 960 538
Additions During Year	482 376 987	18 984 123	269 230 778	194 162 086
Deductions During Year	88 638 341	535 155	26 913 703	61 189 483
Book Value End of Year	5 826 538 471	245 538 050	4 233 067 280	1 347 933 141
Current Replacement Value	11 374 153 470	-	11 374 153 470	-
STATE UNIVERSITIES (14)				
Book Value Beginning of Year	617 251 572	26 899 802	487 850 309	102 501 461
Additions During Year	26 252 016	2 783 000	11 033 995	12 435 021
Deductions During Year	5 089 459	-	-	5 089 459
Book Value End of Year	638 414 129	29 682 802	498 884 304	109 847 023
Current Replacement Value	1 388 298 070	-	1 388 298 070	-
STATE-RELATED COMMONWEALTH UNIVERSITIES (4)				
Book Value Beginning of Year	1 485 107 477	37 031 111	1 142 583 618	305 492 748
Additions During Year	88 908 936	1 394 269	38 485 916	49 028 751
Deductions During Year	17 017 406	-	2 218 103	14 799 303
Book Value End of Year	1 556 999 007	38 425 380	1 178 851 431	339 722 196
Current Replacement Value	2 750 807 659	-	2 750 807 659	-
COMMUNITY COLLEGES (14)				
Book Value Beginning of Year	294 369 015	17 537 478	199 453 705	77 377 832
Additions During Year	74 770 323	5 125 993	53 672 345	15 971 985
Deductions During Year	7 106 355	-	83 963	7 022 392
Book Value End of Year	362 032 983	22 663 471	253 042 087	86 327 425
Current Replacement Value	461 118 483	-	461 118 483	-
PRIVATE STATE-AIDED INSTITUTIONS (12)				
Book Value Beginning of Year	1 021 700 008	53 087 549	704 256 447	264 356 012
Additions During Year	113 366 552	1 190 959	56 783 391	55 392 202
Deductions During Year	38 304 671	-	19 830 812	18 473 859
Book Value End of Year	1 096 761 889	54 278 508	741 209 026	301 274 355
Current Replacement Value	2 865 728 931	-	2 865 728 931	-
PRIVATE COLLEGES AND UNIVERSITIES (75)				
Book Value Beginning of Year	1 856 453 657	84 354 754	1 345 741 930	426 356 973
Additions During Year	171 004 451	8 260 945	105 637 407	57 106 099
Deductions During Year	19 512 283	478 319	4 149 826	14 884 138
Book Value End of Year	2 007 945 825	92 137 380	1 447 229 511	468 578 934
Current Replacement Value	3 611 428 001	-	3 611 428 001	-
THEOLOGICAL SEMINARIES (14)				
Book Value Beginning of Year	68 451 685	3 048 707	54 263 682	11 139 296
Additions During Year	906 016	34 769	490 090	381 157
Deductions During Year	72 696	6 250	7 067	59 379
Book Value End of Year	69 285 005	3 077 226	54 746 705	11 461 074
Current Replacement Value	145 306 970	-	145 306 970	-
PRIVATE JUNIOR COLLEGES (8)				
Book Value Beginning of Year	36 721 599	2 368 670	25 196 088	9 156 841
Additions During Year	2 312 171	19 071	1 094 711	1 198 389
Deductions During Year	13 450	-	-	13 450
Book Value End of Year	39 020 320	2 387 741	26 290 799	10 341 780
Current Replacement Value	80 155 448	-	80 155 448	-
SPECIALIZED ASSOCIATE DEGREE-GRANTING INSTITUTIONS AND STATE SCHOOL OF TECHNOLOGY (62)				
Book Value Beginning of Year	52 744 812	2 761 011	31 404 426	18 579 375
Additions During Year	4 856 522	175 117	2 032 923	2 648 482
Deductions During Year	1 522 021	50 586	623 932	847 503
Book Value End of Year	56 079 313	2 885 542	32 813 417	20 380 354
Current Replacement Value	71 309 908	-	71 309 908	-

TABLE 10

INDEBTEDNESS ON PHYSICAL PLANT FOR FISCAL YEAR ENDING 1985 BY INSTITUTIONAL CATEGORY

	Balanced Owed on Principal Beginning of Year	Additional Principal Borrowed During the Year	Payments Made on Principal During the Year	Balance Owed on Principal at End of Year	Interest Payments on Physical Plant Indebtedness
TOTAL, REPORTING INSTITUTIONS (123)	$1 596 365 881	$415 249 452	$148 460 868	$1 863 154 465	$92 918 463
State Universities (1)	-	4 700 000	126 883	4 573 117	68 610
State-Related Commonwealth Universities (4)	332 820 593	143 590 959	32 259 999	444 151 553	14 458 882
Community Colleges (13)	120 203 179	12 761 263	6 763 210	126 201 232	9 607 971
Private State-Aided Institutions (12)	580 796 420	160 607 465	48 106 121	693 297 764	28 161 035
Private Colleges and Universities (71)	548 089 084	91 565 418	59 747 752	579 906 750	39 645 058
Theological Seminaries (5)	733 116	90 930	33 294	790 752	86 395
Private Junior Colleges (7)	10 966 675	1 773 000	1 067 006	11 672 669	603 342
Specialized Associate Degree-Granting Institutions and State School of Technology (10)	2 756 814	160 417	356 603	2 560 628	287 170

TABLE 11

STATEMENT OF CHANGES IN ENDOWMENT FUNDS BY BOOK AND MARKET VALUE AND INSTITUTIONAL CATEGORY FOR FISCAL YEAR ENDING 1985

	Value of Endowment at the Beginning of the Fiscal Year	Value of Endowment at the End of the Fiscal Year	Endowment Yield
TOTAL, REPORTING INSTITUTIONS (117)			$ 151 592 543
Book Value	$1 773 636 907	$1 995 632 288	
Market Value	1 866 948 899	2 340 305 433	
State Universities (2)			33 787
Book Value	197 381	201 063	
Market Value	378 435	493 472	
State-Related Commonwealth Universities (4)			14 860 325
Book Value	185 078 166	215 737 368	
Market Value	189 686 464	242 332 013	
Community Colleges (6)			112 952
Book Value	1 491 876	1 194 899	
Market Value	1 501 439	1 194 899	
Private State-Aided Institutions (12)			46 892 454
Book Value	461 068 941	512 836 576	
Market Value	481 641 902	628 030 700	
Private Colleges and Universities (72)			82 902 512
Book Value	1 055 455 391	1 186 681 190	
Market Value	1 116 127 274	1 371 432 234	
Theological Seminaries (11)			4 267 635
Book Value	47 488 193	54 721 335	
Market Value	52 520 559	66 585 255	
Private Junior Colleges (7)			820 427
Book Value	8 347 467	8 155 400	
Market Value	8 830 527	9 391 282	
Specialized Associate Degree-Granting Institutions and State School of Technology (3)			1 702 451
Book Value	14 509 492	16 104 257	
Market Value	16 262 299	20 845 578	

TABLE 12

STATEMENT OF CHANGES IN FUND BALANCES FOR FISCAL YEAR ENDING 1985 BY TYPE OF FUND BY INSTITUTIONAL CATEGORY

	Total All Funds	Current Funds	Loan Funds	Endowment Funds	Annuity and Life Income Funds	Plant Funds
TOTAL, REPORTING INSTITUTIONS						
Additions	$6 223 788 738	$5 442 920 918	$ 30 059 788	$ 190 741 788	$22 954 375	$ 537 111 869
Deductions	5 516 090 403	5 099 912 393	21 040 570	7 955 470	10 558 971	376 623 199
Total Transfers In/(Out)	-	(248 652 001)	2 540 699	39 814 770	(311 853)	206 608 385
Net Increase/(Decrease)	707 698 335	94 356 524	11 560 117	222 601 088	12 083 551	367 097 055
Fund Balance Beginning of Year	6 714 536 359	465 834 058	290 154 378	1 764 627 172	43 653 151	4 150 267 600
Fund Balance End of Year	7 422 234 694	560 190 582	301 714 495	1 987 228 260	55 736 702	4 517 364 655
STATE UNIVERSITIES						
Additions	511 084 335	498 035 394	9 349 359	20 000	-	3 679 582
Deductions	497 919 111	488 648 587	9 033 160	-	-	237 364
Total Transfers In/(Out)	-	(136 311)	-	-	-	136 311
Net Increase/(Decrease)	13 165 224	9 250 496	316 199	20 000	-	3 578 529
Fund Balance Beginning of Year	28 844 677	6 427 351	1 792 479	55 686	-	20 569 161
Fund Balance End of Year	42 009 901	15 677 847	2 108 678	75 686	-	24 147 690
STATE-RELATED COMMONWEALTH UNIVERSITIES						
Additions	1 816 860 247	1 594 564 153	4 388 739	23 760 723	-	194 146 632
Deductions	1 635 421 199	1 503 684 567	3 011 401	188 540	2 735	128 533 956
Total Transfers In/(Out)	-	(73 383 939)	(767 184)	14 199 569	-	59 951 554
Net Increase/(Decrease)	181 439 048	17 495 647	610 154	37 771 752	(2 735)	125 564 230
Fund Balance Beginning of Year	2 021 849 133	69 502 025	80 331 941	209 542 326	314 999	1 662 157 842
Fund Balance End of Year	2 203 288 181	86 997 672	80 942 095	247 314 078	312 264	1 787 722 072
COMMUNITY COLLEGES						
Additions	297 146 619	250 369 168	345 194	148 442	-	46 283 815
Deductions	283 136 956	247 546 086	500 108	405 413	-	34 685 349
Total Transfers In/(Out)	-	83 286	(9 412)	(39 893)	-	(33 981)
Net Increase/(Decrease)	14 009 663	2 906 368	(164 326)	(296 864)	-	11 564 485
Fund Balance Beginning of Year	222 788 514	46 091 798	4 521 299	1 492 342	-	170 683 075
Fund Balance End of Year	236 798 177	48 998 166	4 356 973	1 195 478	-	182 247 560
PRIVATE STATE-AIDED INSTITUTIONS						
Additions	1 761 187 191	1 589 394 043	9 567 111	42 363 452	643 968	119 218 637
Deductions	1 585 339 537	1 475 246 489	5 315 779	5 960 520	436 138	100 380 611
Total Transfers In/(Out)	-	(77 754 103)	1 008 163	10 812 039	(42 257)	65 976 158
Net Increase/(Decrease)	175 847 654	36 393 451	5 259 495	49 214 951	165 573	84 814 184
Fund Balance Beginning of Year	1 360 983 867	165 149 239	97 582 477	425 780 961	12 908 321	659 562 869
Fund Balance End of Year	1 536 831 521	201 542 690	102 841 972	474 995 912	13 073 894	744 377 053
PRIVATE COLLEGES AND UNIVERSITIES						
Additions	1 650 885 965	1 336 512 232	6 221 888	117 705 035	22 221 567	168 225 223
Deductions	1 350 051 063	1 224 229 015	2 976 902	3 329 840	10 046 760	109 468 546
Total Transfers In/(Out)	-	(94 292 920)	2 296 907	13 307 416	(269 596)	78 958 193
Net Increase/(Decrease)	300 834 882	17 990 297	5 541 893	127 682 611	11 905 211	137 714 870
Fund Balance Beginning of Year	2 856 018 466	125 139 413	102 627 469	1 056 908 862	29 388 007	1 541 954 715
Fund Balance End of Year	3 156 853 348	143 129 710	108 169 362	1 184 591 473	41 293 218	1 679 669 585
THEOLOGICAL SEMINARIES						
Additions	31 067 070	22 160 448	25 587	5 873 114	88 840	2 919 081
Deductions	23 296 311	22 277 955	39 911	57 954	73 538	847 153
Total Transfers In/(Out)	-	251 764	-	1 026 014	-	(1 277 778)
Net Increase/(Decrease)	7 770 759	134 257	(14 324)	6 841 174	15 502	794 150
Fund Balance Beginning of Year	116 843 275	1 751 878	678 484	47 319 953	1 039 824	66 053 156
Fund Balance End of Year	124 614 034	1 886 135	664 160	54 161 107	1 055 326	66 847 306
PRIVATE JUNIOR COLLEGES						
Additions	36 737 282	33 637 568	161 910	319 261	-	2 618 543
Deductions	34 680 749	32 046 980	163 109	500	-	2 470 160
Total Transfers In/(Out)	-	(2 122 877)	12 225	(515 041)	-	2 625 693
Net Increase/(Decrease)	2 056 533	(532 289)	11 026	(196 280)	-	2 774 076
Fund Balance Beginning of Year	40 806 694	3 547 305	2 620 229	8 311 247	2 000	26 325 913
Fund Balance End of Year	42 863 227	3 015 016	2 631 255	8 114 967	2 000	29 099 989
SPECIALIZED ASSOCIATE DEGREE-GRANTING INSTITUTIONS AND STATE SCHOOL OF TECHNOLOGY						
Additions	118 820 049	118 247 912	-	551 781	-	20 356
Deductions	106 245 477	106 232 714	-	12 703	-	60
Total Transfers In/(Out)	-	(1 296 901)	-	1 024 666	-	272 235
Net Increase/(Decrease)	12 574 572	10 718 297	-	1 563 744	-	292 531
Fund Balance Beginning of Year	66 401 733	48 225 049	-	15 215 815	-	2 960 869
Fund Balance End of Year	78 976 305	58 943 346	-	16 779 559	-	3 253 400

APPENDIX A

GLOSSARY

ANNUITY AND LIFE INCOME FUNDS--Funds carrying a stipulation that the institution make payments to one or more specified beneficiaries.

ENDOWMENT FUNDS--Funds whose principal is nonexpendable and that are intended to be invested to provide earnings for institutional use (includes term endowment and quasi-endowment funds).

LOAN FUNDS--Funds that have been loaned, or are available for loans to students, faculty, and staff (excludes loans made to the institution).

PLANT FUNDS--Funds that include the amount of institutional monies invested in physical plant facilities, as well as funds that are designated for renewal or replacement of physical plant, debt service or retirement of indebtedness.

PRIVATE CONTROL--Institutions listed in the following categories: the private state-aided institutions, the private colleges and universities, the theological seminaries, the private junior colleges, the specialized associate degree-granting institutions, and the state school of technology.

PUBLIC CONTROL--Institutions listed in the following categories: the state universities, the state-related commonwealth universities, and the community colleges.

RESTRICTED CURRENT FUNDS--Funds that are given to the institution for a very specific aspect of the institution's current operations.

UNRESTRICTED CURRENT FUNDS--Funds that the institution's management may use for any purpose it deems necessary (includes unrestricted funds that are designated by the institution's governing board for a specific use).

APPENDIX B

NONRESPONDING INSTITUTIONS

Curtis Institute of Music

Dropsie College

FPM Data School, Inc.

Gratz College

Grove City College

Moore College of Art

New Kensington Commercial School

Penn Commercial, Inc.

Pennsylvania College of Straight Chiropractic

Pinebrook Junior College

Theological Seminary of the Reformed Episcopal Church

Williamsport School of Commerce